

Order Number DO-4-47 (New)

Effective Date: 5-27-2011

- (1) Compliance Reviews of Economic Sanctions Program**
- (2) Authority:** Except as otherwise set forth in this order, to take any action the Commissioner of Internal Revenue is authorized to take under Treasury Directive No.15-43 with respect to conducting reviews for compliance with economic sanctions programs.
- (3) Delegated to:** Program Manager, Bank Secrecy Act Policy.
- (4) Redelelegation:** This authority may not be redelegated.
- (5) Authority:** To conduct compliance reviews for compliance with economic sanctions programs.
- (6) Delegated to:** GS-11 Revenue Agents assigned as Bank Secrecy Act examiners but only with respect to persons that are subject to examination by IRS for compliance with the Title 31 provisions of the Bank Secrecy Act.
- (7) Redelelegation:** This authority may not be redelegated.
- (8) Authority:** To refer apparent economic sanctions program violations and to refer apparent economic sanctions program compliance risks to the Office of Foreign Assets Control.
- (9) Delegated to:** GS-14 Bank Secrecy Act Program Analysts and Program Manager, Bank Secrecy Act Policy.
- (10) Redelelegation:** This authority may not be redelegated.
- (11) Authority:** To exchange information with the Office of Foreign Assets Control with respect to apparent economic sanctions program violations and apparent economic sanctions program compliance risks.
- (12) Delegated to:** GS-14 Bank Secrecy Act Program Analysts and Program Manager, Bank Secrecy Act Policy.
- (13) Redelelegation:** This authority may not be redelegated.
- (14) Authority:** To enter into agreements with Office of Foreign Assets Control when such agreements are necessary to comply with the terms of the Memorandum of Understanding between the U.S. Department of the

Treasury, Internal Revenue Service, and U.S. Department of the Treasury, Office of Foreign Assets Control, dated November 23, 2009, and any successor agreements between the IRS and Office of Foreign Assets Control.

- (15) **Delegated to:** Bank Secrecy Act Program Analysts GS-14 and Program Manager, Bank Secrecy Act Policy.
- (16) **Redelegation:** This authority may not be redelegated.
- (17) **Authority:** To disclose to the Director of the Office of Foreign Assets Control information that could impact an IRS criminal investigation whenever necessary to comply with the terms of the MOU.
- (17) **Delegated to:** Chief, Criminal Investigation
- (18) **Redelegation:** This authority may not be redelegated.
- (19) **Sources of Authority:** 31 U.S.C. § 313 and 31 U.S.C. § 321; Treasury Orders 101-05 and 105-17; and Treasury Directive 15-43.
- (20) To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby affirmed and ratified.
- (21) Signed: Steven T. Miller, Deputy Commissioner for Services and Enforcement